

# EXHIBIT 1

<p style="text-align: right;">Page 82</p> <p>1 M. KOUFAKIS</p> <p>2 Q. Sure. Do you have any understanding</p> <p>3 as to why any of the Star entities would pay for</p> <p>4 audit services, but not require --</p> <p>5 A. Yeah, because I wanted it.</p> <p>6 Q. -- but not require audited financial</p> <p>7 statements?</p> <p>8 MR. FELSEN: Objection.</p> <p>9 A. I wanted the highest level of</p> <p>10 accuracy, as possible.</p> <p>11 Q. And why was it that you didn't ask</p> <p>12 for audited financial statements then, if you</p> <p>13 wanted the highest level of accuracy possible?</p> <p>14 A. I took Voynow's recommendation, that</p> <p>15 it was not necessary and overly burdensome and</p> <p>16 costly.</p> <p>17 Q. If you believe that you paid for</p> <p>18 something higher than a review, but not quite an</p> <p>19 audit, why wouldn't you have at least wanted</p> <p>20 reviewed financial statements?</p> <p>21 MR. FELSEN: Objection.</p> <p>22 A. You're making the assumption it was</p> <p>23 not.</p> <p>24 Q. Did you ever get financial</p> <p>25 statements prepared by Voynow, with an opinion</p>	<p style="text-align: right;">Page 84</p> <p>1 M. KOUFAKIS</p> <p>2 Q. Which is what?</p> <p>3 A. It is a -- anywhere from</p> <p>4 four-to-seven page document. Page 1 is balance</p> <p>5 sheet, page 2 is, you know, the total of -- it's</p> <p>6 typically expenses. Page 3 and 4 are the income</p> <p>7 and expenses of the various departments.</p> <p>8 Q. And that three-to-four page</p> <p>9 financial statement --</p> <p>10 A. It's at least four-to-seven.</p> <p>11 Q. Okay. This financial statement was</p> <p>12 prepared by whom?</p> <p>13 MR. FELSEN: Objection.</p> <p>14 A. It's printed by the office manager</p> <p>15 and sent by the office manager. But it's the</p> <p>16 culmination of the accounts that Voynow</p> <p>17 reviewed.</p> <p>18 Q. Let's go back to the current</p> <p>19 accountant. It's Withum, did you say?</p> <p>20 A. Yes.</p> <p>21 Q. Where are they based?</p> <p>22 A. I believe New Jersey is the main</p> <p>23 headquarters.</p> <p>24 Q. Who's your contact there? Who's the</p> <p>25 main accountant?</p>
<p style="text-align: right;">Page 83</p> <p>1 M. KOUFAKIS</p> <p>2 stating that they reviewed them and what they</p> <p>3 found?</p> <p>4 A. They didn't prepare the financial</p> <p>5 statements, but they reviewed the accounts that</p> <p>6 were used to prepare the financial statements.</p> <p>7 Q. Did you ever get anything as far as</p> <p>8 an opinion from them?</p> <p>9 A. Not that I can recall.</p> <p>10 Q. But yet you believe you paid for it?</p> <p>11 A. I believe that the accounting</p> <p>12 statements we were producing was just short of</p> <p>13 an audited statement.</p> <p>14 Q. And that -- when you say "accounting</p> <p>15 statement," what is it specifically you're</p> <p>16 referring to?</p> <p>17 A. The one the dealership produces for</p> <p>18 the manufacturers and what is ultimately</p> <p>19 utilized to ultimately do the tax returns.</p> <p>20 Q. Are you talking about a balance</p> <p>21 sheet, an income statement? What are you</p> <p>22 talking about when you say an "accounting</p> <p>23 statement"?</p> <p>24 A. A financial statement required by</p> <p>25 all of the manufacturers.</p>	<p style="text-align: right;">Page 85</p> <p>1 M. KOUFAKIS</p> <p>2 A. Louis Young.</p> <p>3 Q. Is there an engagement letter with</p> <p>4 Withum?</p> <p>5 A. I'm not sure.</p> <p>6 Q. What do you mean you're not sure?</p> <p>7 MR. FELSEN: Objection.</p> <p>8 Q. Would -- you don't remember or --</p> <p>9 A. I'm not sure. I can't say it any</p> <p>10 clearer than that.</p> <p>11 Q. If there was one and it was signed,</p> <p>12 who, other than you, would be the person to sign</p> <p>13 it?</p> <p>14 MR. FELSEN: Objection.</p> <p>15 A. Probably no one.</p> <p>16 Q. When was Withum hired?</p> <p>17 A. I believe approximately April of</p> <p>18 2020.</p> <p>19 Q. And did you make the decision to</p> <p>20 hire them?</p> <p>21 A. Yes.</p> <p>22 Q. And is it your contention that</p> <p>23 Withum was hired to provide the same services</p> <p>24 that Mr. Weiner's firm was engaged to provide,</p> <p>25 and that Voynow was engaged to provide?</p>

<p style="text-align: right;">Page 86</p> <p>1 M. KOUFAKIS</p> <p>2 A. It's not quite the same.</p> <p>3 Q. How is it different?</p> <p>4 A. I would say it's not quite to the</p> <p>5 same level.</p> <p>6 Q. Explain.</p> <p>7 A. Originally, I would say it's a fluid</p> <p>8 situation, and it has not been fully discussed.</p> <p>9 Q. So you've had an accounting firm for</p> <p>10 at least two years now, providing services, and</p> <p>11 you still don't have clarity as to what it is</p> <p>12 they are providing you?</p> <p>13 A. Well, they are doing the tax</p> <p>14 returns. And we are in the process of hiring</p> <p>15 someone else to review our internal systems and</p> <p>16 controls. And Jacque, over time is, I believe</p> <p>17 now is a licensed -- I forget what the term</p> <p>18 was -- fraud examiner, if I'm not mistaken.</p> <p>19 Q. She's also an employee, correct?</p> <p>20 A. She's also an employee. I also</p> <p>21 utilized someone else who reports solely to me,</p> <p>22 kind of like what Bing Yuen did years ago.</p> <p>23 Q. Who was that?</p> <p>24 A. Leslie Senatore, S-E-N-A-T-O-R-E.</p> <p>25 Q. When was she hired?</p>	<p style="text-align: right;">Page 88</p> <p>1 M. KOUFAKIS</p> <p>2 Q. Okay. At what point did she go full</p> <p>3 time?</p> <p>4 A. I'm not sure.</p> <p>5 Q. So going back to the engagement with</p> <p>6 Withum. At the time you hired them in April of</p> <p>7 2020, actually -- strike that.</p> <p>8 What, if anything, did you know about their</p> <p>9 background?</p> <p>10 A. They were a large accounting firm,</p> <p>11 that did quite a number of automobile</p> <p>12 dealerships.</p> <p>13 Q. Did somebody recommend them?</p> <p>14 A. No.</p> <p>15 Q. Is Mr. Young still your point of</p> <p>16 contact there?</p> <p>17 A. Yes.</p> <p>18 Q. How often is Withum at the</p> <p>19 dealership -- strike that.</p> <p>20 Are they there --</p> <p>21 A. Several times. I'm not sure.</p> <p>22 Q. Are they there for quarterly visits,</p> <p>23 like Larry Weiner's firm and Voynow supposedly</p> <p>24 were?</p> <p>25 MR. FELSEN: Objection.</p>
<p style="text-align: right;">Page 87</p> <p>1 M. KOUFAKIS</p> <p>2 A. I believe in 2017.</p> <p>3 Q. So she's an internal auditor?</p> <p>4 A. She's a retired office manager who</p> <p>5 reports directly to me, whose job is to look for</p> <p>6 any irregularities.</p> <p>7 Q. And who is she employed by? Which</p> <p>8 entity? Nissan? Toyota?</p> <p>9 A. It doesn't really matter.</p> <p>10 Q. She's hired to look for any</p> <p>11 irregularities in any dealership?</p> <p>12 A. In any of the dealerships, yes. Her</p> <p>13 specialty is service and parts.</p> <p>14 Q. Is she a full-time employee?</p> <p>15 A. Yes.</p> <p>16 Q. When in 2017 was she hired?</p> <p>17 A. I don't have the exact date. I</p> <p>18 don't know.</p> <p>19 Q. Was she hired before or after</p> <p>20 Rosenfield?</p> <p>21 A. Her role changed over time.</p> <p>22 Originally she started part-time, doing some</p> <p>23 limited functions, and the role expanded over</p> <p>24 time from part-time to full time, so I'm not</p> <p>25 exactly sure.</p>	<p style="text-align: right;">Page 89</p> <p>1 M. KOUFAKIS</p> <p>2 A. Maybe not quarterly. Maybe a little</p> <p>3 less.</p> <p>4 Q. Is their engagement, does it also</p> <p>5 include verification of the balances in the</p> <p>6 accounts?</p> <p>7 A. Well, I didn't say there was an</p> <p>8 engagement. It's still a fluid situation.</p> <p>9 Q. Okay. It's fluid right now. Is</p> <p>10 that what you're saying?</p> <p>11 A. Yes.</p> <p>12 Q. At any point between April of 2020,</p> <p>13 up until today, did you hire Withum to verify</p> <p>14 the balances in the dealership accounts?</p> <p>15 A. Yes.</p> <p>16 Q. Did you hire them to detect fraud?</p> <p>17 A. Not with what had already</p> <p>18 transpired, but going forward, yes. Not</p> <p>19 backwards.</p> <p>20 Q. So you're saying as of today you've</p> <p>21 hired them to detect fraud, but not between</p> <p>22 April of 2020 and today?</p> <p>23 MR. FELSEN: Objection.</p> <p>24 A. Repeat that.</p> <p>25 Q. I'm trying to understand your</p>